

Utah Taxable Sales

Overview

Following three years of near zero growth, Utah taxable sales will rise about 8.0%¹ in 2004, is the best growth since 1996. Continually improving job gains throughout the year, a booming construction sector, as well as the rebound in U.S. and Utah business investment spending have all helped jump-start taxable sales. First half growth of nearly 9% compared favorably to the same period in 2003 due to the war in Iraq. Relatively low mortgage rates, ample supplies of lending money, improved hiring, and mild gains in the core CPI all led to improved consumer confidence in early 2004. In 2005, interest rates will rise and the spread between long-term and short-term rates will narrow from 300 to 200 basis points, putting downward demand and supply pressure on residential building. These negative factors will be offset somewhat by steadily improving job prospects and lower energy prices. Taxable sales will grow 5.3% in 2005, slightly less than the 5.8% estimate for non-agricultural wages and salaries. However, other influencing economic forces that must be taken into consideration include:

- Job growth and average wages have improved markedly, but these may or may not continue into 2005.
- Corporate profits are beginning to tail off, possibly narrowing future business investments.
- Cheap, high-quality imported goods from China and other Southeast Asian countries have lowered goods inflation, effectively cutting into nominal dollar taxable sales growth.
- Any major terrorist attacks will cast another shadow on consumer and business confidence.
- Mounting Internet purchases by Utah consumers will cut the sales tax base by 3% in FY 2005.

Taxable sales can be dissected into three major components:

1. Retail Trade, at \$20.3 billion, represents about 57.6% of taxable sales. Retail trade grew 7.8% in 2004, the fastest rate since 1996. This rate is also about three times higher than the projected rate, and ahead of the ten-year average of 5.3%. Retail trade is projected to grow about 5.6% in 2005.
2. Taxable Business Investment and Utility Sales, which, at \$8.9 billion represents slightly more than 25.3% of taxable sales, will grow nearly 12.5% in 2004. This growth rate is expected to slow down to 4.1% in 2005.
3. Taxable Services will rise about 5.1% in 2004 to \$4.6 billion. Taxable services comprise 13.1% of taxable sales. This gain is the first increase since 2000, when business services were expanding to meet Y2K demands for software and hardware. Taxable Services are expected to grow 7.0% in 2005 as business services begin to improve.

¹ Taxable sales consist of final sales of most tangible personal property in the state. Taxable sales of selected services such as hotel and lodging, automobile leases, amusements and repairs to tangible personal property are also taxable in Utah.

2004 Summary

Retail Trade. Utah taxable sales have remained strong since 1990. Consumers have been aided by ample supplies of money from the Federal Reserve and financial flexibility through increased use of home-equity loans and credit cards. It is estimated that credit cards have increased retail trade sales between 2.5% and 11.5% from 1990 through 2004. Retail Trade growth slipped to 2.5% in 2001 and 2003, but this was in part due to the 9-11 terrorist attack and the war in Iraq, respectively. Retail Trade sales rebounded in 2004 to a 7.8% rate.

Generally, people spend most of what they earn. Over the past ten years, retail trade sales have grown 5.3% per year, 1.6% less than Utah non-agricultural wages and salaries, which rose 6.9% per year. This may be due in part to increased purchases by consumers of nontaxable sales on the Internet.

Retail Nondurable Goods. Nondurable goods sold by retailers are classified into the following sectors: general merchandise; apparel; food stores; eating and drinking; and miscellaneous shopping goods. At \$12.8 billion in 2004, nondurable retail sales represented 36% of all taxable sales. In 2004, sales in this sector grew 6.4%. Nondurable goods sales rose 8% in the first quarter, partially due to a comparison with the early 2003 Iraqi war effect on consumer confidence. General merchandise store sales, whose big discount stores are taking market share not only from traditional department stores, but also from grocery and miscellaneous shopping goods stores, saw gains of at least 7.3% in 2004. For the first three quarters of 2004, department store sales were up nearly 10%, while variety store sales jumped 23%. Retail apparel stores, which typically follow general merchandise store growth patterns, grew 6% to 9% in 2004. This is a strong (real dollar) gain, since clothing and shoe prices were flat in 2004. Food store sales, which have been meeting stiff competition from big discount department stores, fell three years in a row from 2001 through 2003. These sales increased 1.9% in 2004, slightly lower than the 2.9% rise in food prices. Restaurant sales bounced back nicely from three years of 2% to 3% growth by rising 9% in 2004. Fast-food, family and white-tablecloth restaurant sales rose more than 10%. Theme restaurant sales appeared to be flat in 2004. Following a modest 3% gain in 2003, miscellaneous shopping goods store sales improved 9% in 2004. Intense competition from big discount department stores, as well as Internet sales, cut into sales for these stores, but the apparent return of out-of-state skiers and other tourists, as well as improving local economic conditions, bodes well for them.

Barring another Middle-East war or major terrorist attack, nondurable retail sales are projected to increase 5.4% in 2005, partially due to comparisons with a strong 2004, rather than the war-plagued year of 2003. According to Global Insight, the national 7.5% gain in nondurable sales in 2004 will slow to 3.7% in 2005.

Retail Durable Goods. Retail durable goods are defined as items that last three or more years and are classified into three broad sectors: building and garden stores, furniture stores, and motor vehicle dealers. These sectors are usually impacted by changes in housing starts, movements in interest rates, and job growth. All of these conditions were favorable in 2004, boosting a 10.1% increase in sales. Residential construction values rose 11.5% in 2004, building and garden store sales increased nearly 26%, lumber store sales rose nearly 30%, and hardware store sales (including big discount types) were up 18%. Nursery store sales were also up in double-digits.

Other types of stores were also favorably affected by the increase in residential construction. Furniture and home furnishing store sales saw a 9.6% gain in 2004. Electronic and computer store sales grew slightly less than 10% in 2004. All of these strong growth rates will be difficult to eclipse in 2005, especially if housing permits recede from 2004 peak levels.

Despite an 8% gain in unit sales of new cars and light trucks, motor vehicle dealer sales growth was up 3.7% in 2004. The dramatic jump in gasoline prices made SUV purchases less attractive, which lowered the average new car sale value and gain in taxable sales. In fact, despite the 8% rise in new car and light trucks in 2004 to almost 100,000, new car dealer sales volume was up only 3.7% during the first three quarters compared to 2003. Used (only) car dealer sales were down 3% in the first nine months. Again, retiring baby-boomers and low interest rates enabled strong growth for both recreation and utility trailer (17%), and motorcycle (including ATVs and snowmobiles) dealers (13%). Unit sales of new and used car dealers should be fairly flat in 2005, close to 100,000. If gasoline prices recede as expected in 2005, consumers may return to the more expensive SUVs and trucks, bolstering taxable sales.

Business Investment and Utility Sales. This category includes taxable business-to-business purchases of supplies and equipment and business-to-consumer sales of utilities and final sales at wholesale trade stores. In 2004, these sectors comprised 25% of all taxable sales (down from a peak of 27% in 2001). Almost 15% were in goods-producing sectors of agriculture, mining and manufacturing, and their wholesale trade counterparts. About 10% of taxable sales are in the service producing sectors: transportation, communication, and public utilities. Business investment purchases began to decline during the fall of 2001 due both to recession and the 9-11 terrorist attacks. Investment fell in 2002 and 2003 as the nation struggled with the recession and geopolitical issues.

The 13% gain in U.S. fixed investment for equipment and software in 2004 fueled Utah business investment as well. With the end of bonus depreciation in view, Utah businesses have increased their January through September investment purchases by nearly 13.7% over 2003. Mining purchases were up 50% in 2004, in part due to the end of bonus depreciation, but also due to the stimulus of higher copper, oil and gas prices. Both Manufacturing and Construction purchases were up more than 20% in 2004. Transportation sector purchases were up more than 30% in 2004 with purchases by airlines growing more than 70%.

Communications sales and purchases were mixed in 2004: mobile telephone companies reported 12% sales growth, while land-line companies faced a 4% drop in sales. In addition, the Utah State Legislature exempted cable and satellite TV services beginning July 1, 2004, causing taxable sales to drop by \$150 million in 2004 and up to \$300 million in 2005.² Electric services were up about 6% in 2004, but natural gas sales and purchases were down 3%. Final sales by Utah's wholesalers increased, especially for the durable goods sellers, who sell to the mining, manufacturing and construction sectors. Hard goods wholesale sales were up about 18% in 2004. Nondurable wholesale goods store final sales approached 10% in 2004.

The outlook for business investment and utility sales in 2005 foresees a

4.1% increase over 2004. Despite the July 1, 2004 exemption, cable and satellite TV services are still projected to increase 6% in 2005. In addition, U.S. investment in software and equipment will ratchet down from 13% to 9% in 2005. If oil and copper prices recede as expected, business investment may not reach the 4.1% forecast. Taxable business investment purchases and utility sales will be \$9.3 billion in 2005. Finally, the 2005 taxable sales will be compared to strong 2004 sales, in contrast to this years comparison to very weak Iraqi war period in 2003.

Taxable Services. This sector is an eclectic mix of Utah consumer spending and includes: hotels and lodging; amusement and recreation; personal; health; education, legal and social; auto rental and repairs; business; and financial insurance and real estate. Driving this sector are permanent Utah wages, Salt Lake City International Airport arrivals and departures, and U.S. business spending on software and equipment.

Between 1990 and 2000, Taxable Services rose more than 9% in eight out of the 11 years. The streak ended abruptly with the end of the year 2000 (Y2K) buildup, which had fueled business services in the 1990s, and with the 9-11 terrorist attacks, which crippled tourism. Taxable services declined for three straight years from 2001 through 2003. Finally, in 2004, this sector began to grow. The tourist portion of taxable services improved markedly. Hotel sales were up 6% to 8% in 2004, amusement and recreation sales rose 6.6%, auto rentals increased 10%, and motion picture theater sales were up 14%.

The business portion of taxable services was mixed in 2004. Purchases by the legal, social and engineering companies were up in the double-digits, while education sales were flat. Auto repairs were up almost 5%. Within the business service sub sector, computer and data processing service company sales dropped 6%, while the miscellaneous business services sub-sector saw sales growth of 9%.

Analysis suggests there may be pent-up demands for taxable services in 2005 and that a 7.0% gain is possible if wage growth, tourism and business services are positive. Taxable services are expected to grow to \$4.9 billion in 2005, past the 2000 peak of \$4.8 billion.

Sales Forecast and Other Public Policy Issues. Several issues affect this tax base for Utah local and state governments. In some cases the impacts are not independent of each other. The manner in which these issues are resolved may affect how taxable sales are reported or if they are reported at all.

1. 9-11 Impact on Taxable Sales: Until 2004, the economic impact from the 9-11 terrorist attacks on tourism, transportation and investment depressed taxable sales about 2.3% per year; \$810 million in taxable sales, \$38 million in state sales taxes and more than \$14 million in local sales taxes. In the 2005 sales tax forecast, this negative impact is cut in half.
2. Internet Sales: Given the fact that surveys find Utahns in the top ten among Internet users and PC purchasers, the inability to tax remote sales is an important issue to the sales tax base. Dr. William Fox et al from University of Tennessee estimated that Internet sales would cost Utah about \$55 million in state and local sales taxes by 2004.³ Based on recent quarterly surveys at

² The Legislature recaptured these sales by creating the Multi-channel Video or Audio Service Tax.

³ Donald Bruce and William Fox, "State and Local Sales Tax Revenue Losses from E-Commerce: Updated Estimates," University of Tennessee, September 2001.

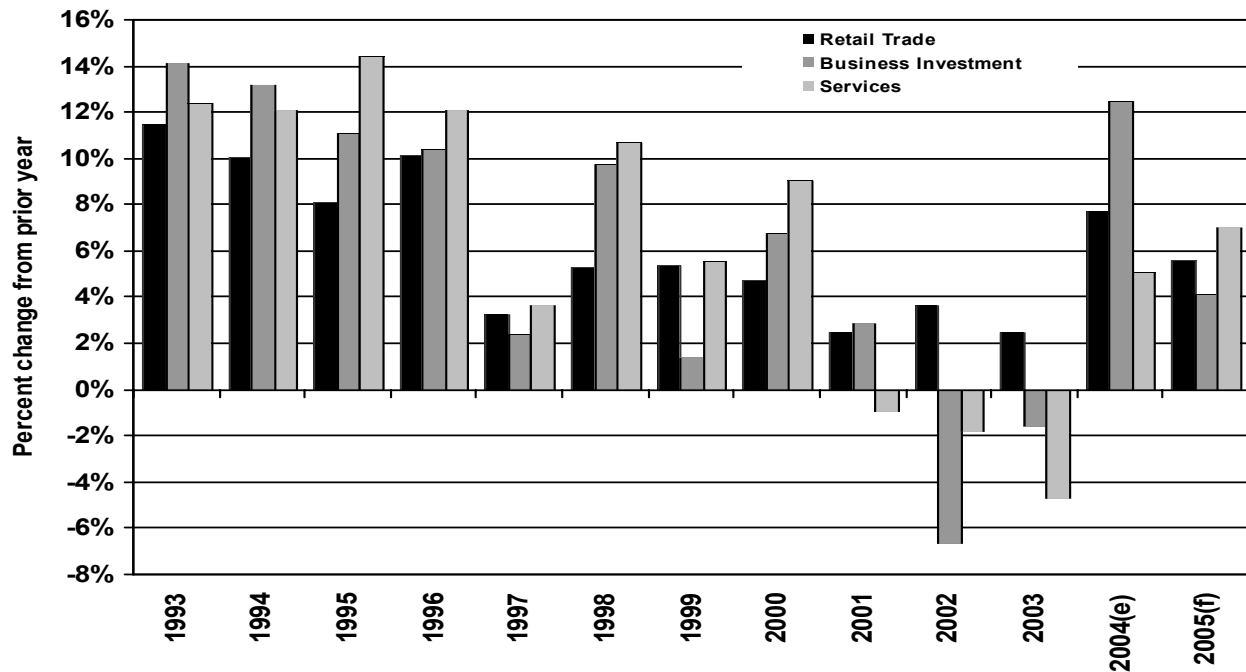
the U.S. Department of Commerce it is calculated the loss will amount to 3% of state sales taxes.⁴

from moving towards a more population-driven distribution system.

3. **Zoning for Dollars.** Many studies and discussions have recently occurred with respect to the attempts by local government to build up their respective tax bases by luring big discount stores into their cities with direct and indirect subsidies. One insight brought to light the importance of the two-decade old "¾ of 1% hold harmless" provision. This provision effectively discourages local governments

⁴ Commerce reported Internet B2C retail sales amounted to between 1.7 and 1.9% of total retail sales during the first three quarters of 2004. E-commerce sales were 0.8% of total sales in the second quarter of 2000. See www.census.gov/mrts/www/current.html.

Figure 33
Change in Taxable Sales by Major Sector



Source: Utah State Tax Commission

Table 34
Utah Taxable Sales and Annual Percent Change by Sector

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004(e)	Avg. Annual % Change 1993-2003
Retail Trade	10,994	12,097	13,080	14,404	14,873	15,657	16,493	17,278	17,748	18,356	18,808	20,266	
	11.5%	10.0%	8.1%	10.1%	3.3%	5.3%	5.3%	4.8%	2.7%	3.4%	2.5%	7.8%	5.5%
Nondurables	7,140	7,656	8,295	9,047	9,482	10,006	10,492	11,091	11,367	11,769	11,990	12,759	
	7.3%	7.2%	8.3%	9.1%	4.8%	5.5%	4.9%	5.7%	2.5%	3.5%	1.9%	6.4%	5.3%
General Merchandise	1,717	1,816	2,033	2,256	2,328	2,463	2,619	2,797	3,100	3,598	3,820	4,099	
	6.1%	5.8%	12.0%	11.0%	3.2%	5.8%	6.3%	6.8%	10.8%	16.1%	6.2%	7.3%	8.3%
Apparel	581	591	614	665	693	757	760	789	802	832	853	908	
	14.8%	1.7%	3.9%	8.3%	4.2%	9.3%	0.4%	3.8%	1.6%	3.7%	2.5%	6.4%	3.9%
Food Stores	2,496	2,677	2,784	3,050	3,258	3,381	3,493	3,641	3,513	3,203	3,054	3,112	
	5.1%	7.3%	4.0%	9.5%	6.8%	3.8%	3.3%	4.2%	-3.5%	-8.8%	-4.7%	1.9%	2.0%
Eating and Drinking	1,140	1,234	1,349	1,473	1,554	1,677	1,815	1,906	1,946	2,013	2,068	2,244	
	11.2%	8.2%	9.3%	9.2%	5.5%	7.9%	8.2%	5.0%	2.1%	3.4%	2.7%	8.5%	6.1%
Miscellaneous Shopping Goods	1,206	1,338	1,515	1,603	1,649	1,728	1,805	1,958	2,006	2,123	2,195	2,397	
	6.4%	10.9%	13.2%	5.8%	2.9%	4.8%	4.5%	8.5%	2.5%	5.8%	3.4%	9.2%	6.2%
Durables	3,854	4,441	4,785	5,357	5,392	5,651	6,002	6,187	6,342	6,587	6,818	7,508	
	20.3%	15.2%	7.7%	12.0%	0.7%	4.8%	6.2%	3.1%	2.5%	3.9%	3.5%	10.1%	5.9%
Motor Vehicles	2,140	2,331	2,431	2,710	2,775	2,965	3,175	3,390	3,570	3,734	3,812	3,952	
	20.0%	8.9%	4.3%	11.5%	2.4%	6.8%	7.1%	6.8%	5.3%	4.6%	2.1%	3.7%	5.9%
Building & Garden	941	1,160	1,241	1,337	1,310	1,351	1,476	1,426	1,460	1,487	1,614	2,030	
	23.2%	23.3%	7.0%	7.7%	-2.0%	3.1%	9.3%	-3.4%	2.4%	1.8%	8.5%	25.8%	5.5%
Furniture & Home Furnishings	773	950	1,112	1,310	1,307	1,335	1,351	1,371	1,312	1,366	1,392	1,526	
	17.8%	22.9%	17.1%	17.8%	-0.2%	2.1%	1.2%	1.5%	-4.3%	4.1%	1.9%	9.6%	6.1%
Business Investment	4,956	5,609	6,231	6,878	7,044	7,729	8,372	8,588	8,039	7,909	8,999	8,899	
	14.1%	13.2%	11.1%	10.4%	2.4%	9.7%	1.4%	6.8%	2.6%	-6.4%	-1.6%	12.5%	4.8%
Agriculture, Forestry & Fishing	23	19	13	17	26	22	27	32	36	38	42	45	
	72.9%	-17.4%	-31.6%	33.8%	48.3%	-13.2%	20.5%	18.5%	12.5%	5.6%	11.0%	6.3%	6.3%
Mining	142	149	176	174	245	259	180	202	210	157	141	212	
	-7.2%	4.9%	18.1%	-0.9%	40.7%	5.6%	-30.5%	12.2%	4.0%	-25.2%	-10.2%	50.3%	-0.1%
Construction	247	290	343	371	389	400	422	408	368	315	306	377	
	8.3%	17.4%	18.3%	8.1%	4.8%	3.0%	5.5%	-3.3%	-9.8%	-14.4%	-2.9%	23.2%	2.2%
Manufacturing	1,083	1,155	1,368	1,513	1,464	1,601	1,540	1,543	1,583	1,369	1,392	1,683	
	8.3%	6.6%	18.4%	10.6%	-3.2%	9.3%	-3.8%	0.2%	2.6%	-13.5%	1.7%	20.9%	2.5%
Transportation, Comm. & Public Util.	1,552	1,657	1,776	1,935	2,062	2,291	2,392	2,742	3,164	3,060	2,923	2,958	
	10.3%	6.8%	7.2%	8.9%	6.6%	11.1%	4.4%	14.6%	15.4%	-3.3%	-4.5%	1.2%	6.5%
Wholesale Trade	1,909	2,339	2,555	2,869	2,858	3,157	3,278	3,445	3,251	3,100	3,105	3,624	
	23.9%	22.5%	9.2%	12.3%	-0.4%	10.5%	3.8%	5.1%	-5.6%	-4.6%	0.2%	16.7%	5.0%
Services	2,499	2,802	3,205	3,594	3,724	4,122	4,351	4,746	4,709	4,615	4,396	4,620	
	12.4%	12.1%	14.4%	12.1%	3.6%	10.7%	5.5%	9.1%	-0.8%	-2.0%	-4.7%	5.1%	5.8%
Hotels & Lodging	400	423	473	528	557	551	556	583	597	674	600	645	
	7.2%	5.8%	11.8%	11.6%	5.5%	-1.1%	0.9%	4.9%	2.4%	12.9%	-11.0%	7.6%	4.1%
Amusement & Recreation	303	378	451	495	544	572	650	714	723	732	730	778	
	18.4%	24.8%	19.4%	9.6%	9.9%	5.2%	13.6%	9.8%	1.3%	1.2%	-0.3%	6.6%	9.2%
Personal	130	146	167	178	177	185	190	200	208	212	211	220	
	18.2%	12.3%	14.4%	6.5%	-0.2%	4.3%	2.7%	5.3%	4.0%	1.9%	-0.5%	4.5%	5.0%
Health	85	84	91	90	92	88	86	93	95	104	114	109	
	10.4%	-1.2%	8.0%	-1.2%	2.5%	-4.1%	-2.3%	8.1%	2.2%	9.5%	9.6%	-4.8%	3.0%
Education, Legal & Social	144	160	175	194	167	195	207	224	225	220	205	246	
	5.1%	11.1%	9.6%	10.6%	-13.8%	16.7%	6.2%	8.2%	0.4%	-2.2%	-6.8%	20.0%	3.6%
Auto Rental & Repairs	677	763	901	1,012	1,073	1,160	1,169	1,239	1,268	1,211	1,174	1,245	
	12.6%	12.7%	18.1%	12.2%	6.1%	8.1%	0.8%	6.0%	2.3%	-4.5%	-3.1%	6.1%	5.7%
Business	625	645	711	780	775	948	1,042	1,223	1,158	1,005	973	1,023	
	10.8%	3.2%	10.2%	9.7%	-0.6%	22.3%	9.9%	17.4%	-5.3%	-13.2%	-3.2%	5.1%	4.5%
Finance Insurance & Real Estate	135	203	236	318	339	423	450	469	427	457	390	353	
	28.6%	50.4%	16.2%	34.9%	6.5%	24.9%	6.4%	4.2%	-9.0%	7.0%	-14.7%	-9.4%	11.2%
All Other	892	1,019	1,093	968	1,188	1,137	1,316	1,250	1,381	1,502	1,447	1,387	
	0.5%	14.2%	7.2%	-11.4%	22.7%	-4.2%	15.7%	-5.0%	10.5%	8.8%	-3.7%	-4.1%	5.0%
Grand Total Taxable Sales	19,341	21,527	23,609	25,844	26,829	28,646	29,999	31,645	32,426	32,512	32,560	35,172	
	11.7%	11.3%	9.7%	9.5%	3.8%	6.8%	4.7%	5.5%	2.5%	0.3%	0.1%	8.0%	5.3%

(e) = estimate

Source: Utah State Tax Commission

Table 35
Utah Taxable Sales by Component

Calendar Year	Retail Sales	Business Investment Purchases	Taxable Services	All Other	Total Taxable Sales
1981	\$4,901	\$3,821	\$919	\$217	\$9,857
1982	5,200	3,513	1,062	244	\$10,020
1983	5,638	3,648	1,138	262	\$10,686
1984	6,401	4,254	1,385	284	\$12,324
1985	6,708	4,122	1,440	304	\$12,574
1986	7,010	3,689	1,414	265	\$12,378
1987	6,951	3,398	1,587	252	\$12,188
1988	7,346	3,684	1,718	269	\$13,017
1989	8,048	3,675	1,849	320	\$13,892
1990	8,407	3,874	1,829	664	\$14,774
1991	8,918	4,355	2,040	685	\$15,998
1992	9,860	4,342	2,223	888	\$17,313
1993	10,994	4,956	2,499	892	\$19,341
1994	12,097	5,609	2,802	1,019	\$21,527
1995	13,080	6,231	3,205	1,093	\$23,609
1996	14,404	6,878	3,594	968	\$25,844
1997	14,873	7,044	3,724	1,188	\$26,829
1998	15,657	7,729	4,122	1,137	\$28,646
1999	16,493	7,839	4,351	1,316	\$29,999
2000	17,278	8,372	4,746	1,250	\$31,645
2001	17,748	8,588	4,709	1,381	\$32,426
2002	18,356	8,039	4,615	1,502	\$32,512
2003	18,808	7,909	4,396	1,447	\$32,560
2004 (e)	20,266	8,899	4,620	1,387	\$35,172
2005 (f)	21,405	9,264	4,944	1,419	\$37,032

Calendar Year	Retail Sales	Business Investment Purchases	Taxable Services	All Other	Total Taxable Sales
1982	6.1%	-8.0%	15.6%	12.6%	1.7%
1983	8.4%	3.8%	7.2%	7.4%	6.6%
1984	13.5%	16.6%	21.7%	8.5%	15.3%
1985	4.8%	-3.1%	4.0%	7.0%	2.0%
1986	4.5%	-10.5%	-1.8%	-12.7%	-1.6%
1987	-0.8%	-7.9%	12.3%	-5.0%	-1.5%
1988	5.7%	8.4%	8.2%	6.7%	6.8%
1989	9.6%	-0.2%	7.6%	18.8%	6.7%
1990	4.5%	5.4%	-1.1%	107.8%	6.3%
1991	6.1%	12.4%	11.6%	3.2%	8.3%
1992	10.6%	-0.3%	9.0%	29.6%	8.2%
1993	11.5%	14.1%	12.4%	0.5%	11.7%
1994	10.0%	13.2%	12.1%	14.2%	11.3%
1995	8.1%	11.1%	14.4%	7.2%	9.7%
1996	10.1%	10.4%	12.1%	-11.4%	9.5%
1997	3.3%	2.4%	3.6%	22.7%	3.8%
1998	5.3%	9.7%	10.7%	-4.2%	6.8%
1999	5.3%	1.4%	5.5%	15.7%	4.7%
2000	4.8%	6.8%	9.1%	-5.0%	5.5%
2001	2.7%	2.6%	-0.8%	10.5%	2.5%
2002	3.4%	-6.4%	-2.0%	8.8%	0.3%
2003	2.5%	-1.6%	-4.7%	-3.7%	0.1%
2004 (e)	7.8%	12.5%	5.1%	-4.1%	8.0%
2005 (f)	5.6%	4.1%	7.0%	2.3%	5.3%

(e) = estimate
(f) = forecast

Source: Utah State Tax Commission

Table 36
Utah Total Taxable Sales by County

County	1998	1999	2000	2001	2002	2003	2004 e
Beaver	\$54,028,444	\$56,796,599	\$59,533,738	\$57,150,257	\$78,643,822	\$78,321,295	\$53,660,000
Box Elder	378,656,784	392,554,576	388,463,051	387,021,110	397,597,890	414,494,710	419,468,647
Cache	815,747,488	877,516,245	881,748,639	936,524,543	991,873,325	1,029,987,061	1,102,086,155
Carbon	350,262,447	344,787,305	346,715,900	361,995,352	351,112,861	333,785,502	373,839,762
Daggett	10,152,206	11,083,920	13,701,974	14,635,105	14,748,590	11,692,322	9,353,858
Davis	2,333,000,552	2,501,488,171	2,561,945,556	2,690,459,983	2,759,164,731	2,795,943,681	2,997,251,626
Duchesne	148,993,949	113,995,306	152,667,814	163,956,901	145,071,558	157,009,682	213,533,168
Emery	108,296,650	86,178,899	78,516,158	102,774,219	106,343,423	104,310,439	125,172,527
Garfield	67,964,766	71,530,129	73,145,377	66,630,018	67,872,943	68,752,485	77,002,783
Grand	143,307,479	167,663,347	162,911,808	166,019,643	174,635,577	163,637,016	180,000,718
Iron	358,583,543	403,990,858	417,168,360	420,501,521	457,128,755	480,123,467	456,117,294
Juab	61,049,366	67,800,309	73,826,705	69,528,286	104,467,036	99,188,624	56,406,000
Kane	92,767,501	99,972,386	107,426,955	101,852,245	99,787,339	97,504,725	99,607,000
Millard	102,324,784	108,565,176	107,366,842	120,662,495	128,805,095	128,822,920	136,294,649
Morgan	43,190,274	52,752,568	55,091,635	55,255,017	48,655,061	49,300,117	53,737,128
Piute	5,197,828	5,556,641	5,742,323	5,672,633	6,183,485	6,617,576	6,683,752
Rich	14,599,275	15,593,403	16,731,346	16,224,980	17,302,794	18,373,609	18,373,609
Salt Lake	14,480,792,082	15,032,355,344	15,941,513,323	15,864,887,932	15,706,919,505	15,445,006,387	16,557,046,847
San Juan	102,358,862	96,128,945	89,321,720	87,476,582	88,823,783	85,238,249	83,533,484
Sanpete	117,860,224	125,822,688	143,234,506	158,395,663	158,154,750	162,116,042	166,979,523
Sevier	247,516,691	212,472,805	219,208,375	219,577,652	229,937,800	225,887,000	250,734,570
Summitt	631,299,089	685,939,692	742,862,484	830,104,320	862,281,570	854,703,303	957,267,699
Tooele	282,754,708	306,930,181	330,279,699	363,273,243	408,234,189	325,233,649	439,065,426
Uintah	335,704,139	331,526,601	439,786,724	497,920,681	452,556,426	484,733,738	665,878,736
Utah	3,670,050,662	3,938,892,458	4,170,665,617	4,326,455,093	4,394,333,416	4,433,228,375	4,743,554,361
Wasatch	136,583,244	155,799,341	171,726,889	174,016,839	186,566,663	184,211,496	188,816,783
Washington	1,066,865,802	1,159,452,168	1,237,822,795	1,376,922,982	1,503,264,367	1,626,273,410	1,919,002,624
Wayne	22,689,627	23,000,106	23,460,239	23,595,162	23,570,949	27,607,530	32,024,735
Weber	2,264,121,035	2,375,445,131	2,456,562,991	2,510,725,246	2,552,414,748	2,599,184,450	2,755,135,517
Out-of-State Use Tax	200,035,296	176,949,415	175,863,321	255,972,886	-4,301,122	68,753,302	34,376,651
Total	\$28,646,754,797	\$29,998,540,713	\$31,645,012,864	\$32,426,188,589	\$32,512,151,329	\$32,560,042,162	\$35,172,005,631

e = estimate

Source: Utah State Tax Commission